



**Dennis Draeger**  
Assessor

### **Mission Statement**

*The Assessor's Office performs the state mandated function to:*

- Locate, describe, and identify ownership of all property within the county.*
- Establish a taxable value for all property subject to taxation.*
- List all taxable value on the assessment roll.*
- Apply all legal exemptions.*
- Protect the rights of taxpayers.*

*Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government for the people.*

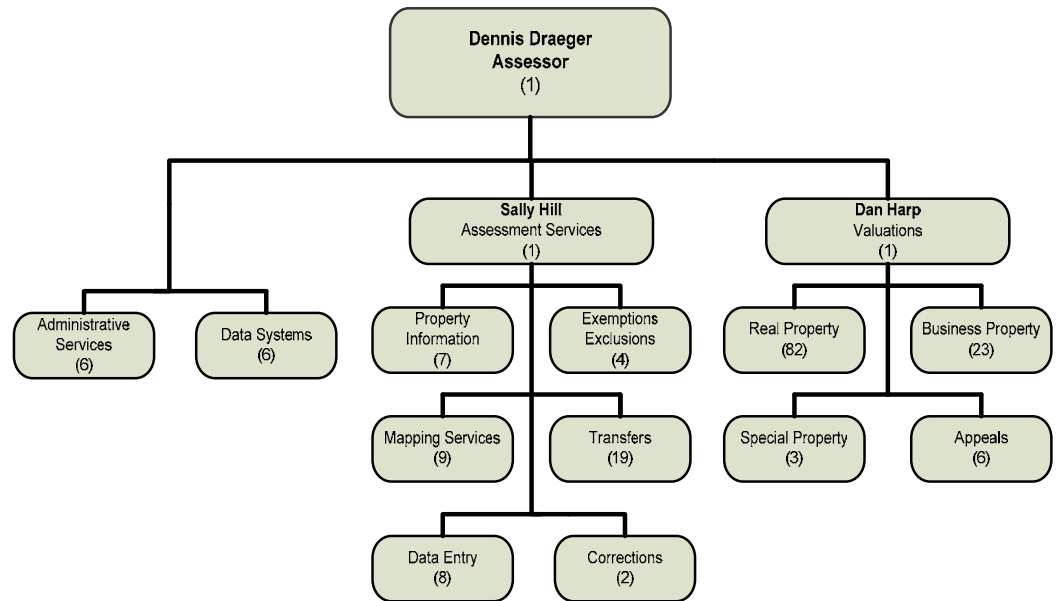
### **GOALS**

**PUBLISH THE ANNUAL ASSESSMENT ROLL  
TIMELY AND ACCURATELY**

**ENHANCE OPERATIONAL  
EFFICIENCY AND  
PRODUCTIVITY**

## **ASSESSOR**

### **ORGANIZATIONAL CHART**



### **DESCRIPTION OF MAJOR SERVICES**

Under California law, the Assessor establishes a value for all locally taxable property including residential, commercial, business and personal. The Assessor maintains current records on approximately 754,000 parcels of real property, 34,000 business property accounts and 36,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions as well as exclusions including parent-to-child and senior/disabled persons transfer of base year value.

The Valuations division is responsible for real, personal, business and special property valuations and assessment appeals. District offices provide public assistance regarding questions of ownership, mailing addresses, parcel numbers and assessed values.

The Assessment Services division provides mapping, change of ownership, change of address, data entry services, public information services, and computer systems maintenance and development.

The Administrative Services division provides fiscal, payroll, and mail services; and facility support.

### **2009-10 SUMMARY OF BUDGET UNITS**

	<b>Appropriation</b>	<b>Revenue</b>	<b>Local Cost</b>	<b>Staffing</b>
<b><u>General Fund</u></b>				
Assessor	16,738,364	1,347,000	15,391,364	178

## GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

### GOAL 1: PUBLISH THE ANNUAL ASSESSMENT ROLL TIMELY AND ACCURATELY.

*Objective A: Process changes of ownership.*

*Objective B: Establish a value for appraisable events.*

*Objective C: Apply timely filed exemptions.*

MEASUREMENT	2007-08 Actual	2008-09 Actual	2009-10 Target	2009-10 Estimate	2010-11 Target
1A. Completion percentage of change of ownership documents received for each assessment year.	99.5%	99.9%	95.5%	99.5%	95.5%
1B. Completion percentage of appraisable events received for each assessment year (e.g. change of ownership, new construction, etc.).	98%	95.1%	90%	93.3%	93.3%
1C. Completion percentage of timely filed claims for exemption (e.g. homeowner's, welfare, church, etc.) received for each assessment year.	99.5%	98.6%	95.5%	99.5%	95.5%

#### Status

Government Code Sections 15640 and 15642 define that the State Board of Equalization shall perform assessment practice surveys for each California county and define the scope of the surveys. Revenue and Taxation Code Section 75.6 indicates that minimum assessment levels are needed for the county to be eligible to recover costs associated with administering supplemental assessments and that the county must obtain at least 95% of the assessment level as determined by the Board's most recent survey. Surveys are conducted every 4 years.

In the 2008-09 budget, the general fund backfill of the State Property Tax Administration Program (PTAP) was discontinued. The loss of this \$2.1 million funding resulted in the loss of staff. This coupled with the increase in applications for property value reductions provided by Proposition 8 resulted in a strained workload.

The Transfers unit was reduced by six positions in the 2009-10 budget year. This work unit is responsible for processing change of ownership documents. The number of these documents is expected to be the same for the 2010 roll as for the 2009 roll, consequently, it is anticipated that only 95.5% of the workload will be accomplished for 2010-11 due to the reduction in staffing.

The Valuations division was reduced by 29 positions in the 2009-10 budget year due to the elimination of the former PTAP backfill program and other budget cuts. Twenty-one of the 29 deleted positions were appraisal staff responsible for a significant workload. Reduced appraisal staff coupled with an increasing workload for 2009-10 has resulted in a reduced percentage of completed appraisal events for 2009-10 as compared to the previous fiscal year.

For the 2010-11 budget year, one-time funding of \$1,351,157 backfill to the Assessor's budget was eliminated resulting in the loss of additional positions in the Valuations division. Two consecutive years of large staffing cuts will result in a large workload backlog at the end of the 2010-11 fiscal year. Work units processed after roll closing require additional work by the Assessor's Office as well as the Property Tax division of the Auditor/Controller-Recorder and the Tax Collector's offices.

### 2008-09 ACCOMPLISHMENTS

- ❖ Completed imaging project to convert historical paper and microfilmed mapping and assessment roll information to a digital format in order to better preserve the crucial data
- ❖ Consolidated the Ontario and Fontana Assessor district offices providing savings in rents and overhead costs



A major consequence of carrying a large workload backlog from one year to the next along with a substantially reduced appraisal staff is that the Assessor's Office will not be well positioned in terms of staffing levels to react timely to the inevitable upswing in the real estate market that will restore billions of dollars to the assessment roll.

The Exemptions unit remains at the same staffing level as in budget year 2009-10. Due to the reduction of three positions in the Property Information unit, however, Exemptions staff has been assisting in serving taxpayers during peak service periods. It is anticipated that only 95.5% of the Exemption workload will be accomplished due to staff being pulled from production to assist with the public.

## GOAL 2: ENHANCE OPERATIONAL EFFICIENCY AND PRODUCTIVITY.

*Objective A: Increase training opportunities for staff.*

MEASUREMENT	2007-08 Actual	2008-09 Actual	2009-10 Target	2009-10 Estimate	2010-11 Target
2A. Percentage increase in staff training hours (e.g. CEU training required to maintain appraisal certifications; training to update staff on continually changing property tax administration laws; refresher training in public service skills, etc.).	N/A	N/A	2%	-13.0%	-7.8%

### Status

This is a new goal for 2009-10. The total actual training hours for 2008-09 was 3,078.5 hours. The actual hours for 2008-09 will be used as a baseline to measure performance for this goal. The California State Board of Equalization requires that certified appraisal staff complete 12 or 24 hours annually to maintain their certification (depending on whether it is a permanent or advanced certification). The goal is to achieve this requirement and to have the non-certified staff complete a minimum of 4 hours of training annually. A total of 61 positions were deleted from the Assessor's Office for 2009-10 due to the elimination of the former PTAP program backfill and other budget cuts reducing the 2009-10 budgeted staffing level to 177 positions thus decreasing staff training by 400 hours. For the 2010-11 budget year, one-time funding of \$1,351,157 backfill to the Assessor's budget has been eliminated resulting in the loss of additional positions which will further decrease staff training by 208 hours.

## 2010-11 REQUESTS FOR GENERAL FUND FINANCING

Brief Description of Policy Item or CIP request	Budgeted Staffing	Appropriation	Dept. Revenue	Local Cost
1. Facility Security Assessment Project (CIP).		200,000	-	200,000
The Sheriff's Department performed a Facility Security Assessment on June 18, 2008 of the Assessor's offices located at 172 W Third Street and provided a report dated July 23, 2008. Based on the evaluation, they recommend that the department pursue a CIP in order to secure funds for the project in order to ensure the safety of staff.				

MEASUREMENT	2007-08 Actual	2008-09 Actual	2009-10 Target	2009-10 Estimate	2010-11 Target
P1. Completion percentage of the safety recommendations by the Sheriff's Office of Safety and Security.					100%

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## **2010-11 PROPOSED FEE/RATE ADJUSTMENTS**

The department is not requesting any proposed fee/rate adjustments for 2010-11.

If there are questions about this business plan, please contact Dennis Draeger, Assessor, at (909) 387-9179.